

# EXHIBIT C

# Epstein Drangel Bazerman & James LLP

FROM : TOY GALAXY

Smoothe PETS

9/13/10

50 East 42nd Street, Suite 820, New York, NY 10165 - Phone: (212) 292-5390 - Fax: (212) 292-5391 - E-mail: mail@lpcouniex.com

Via Hand DeliveryIncredible Toys (Smoothe Pets)630 Old Country RdGreenvale, NYRe: Infringement of PILLOW PETS intellectual property

Dear Sir/Madam:

We have been retained to initiate a comprehensive, nationwide anti-counterfeiting program for our client: CJ Products LLC and Ontel Products Corporation (collectively "CJ"). As a seller of plush toys, you are no doubt aware that CJ is the exclusive owner of any and all trademarks, copyrights and trade dress, including its distinctive MY PILLOW PETS® and PILLOW PETS™ trademarks (cumulatively referred hereinafter as "Marks") that are applied to a combination of a stuffed animal and functional pillow product ("Product") and its packaging ("Product IP"). CJ owns the following U.S. trademark registrations for its Marks: U.S. Reg. Nos. 3762061 and 3762062. CJ also owns numerous United States Copyright Registrations relating to its Product three dimensional designs, as well as numerous common law copyrights. CJ has gone to great lengths to protect its interests in and to this Product. No one other than CJ and its exclusive licensee, Ontel Products Corporation are authorized to manufacture, advertise, offer for sale or sell any goods utilizing the Product IP without the express written permission of CJ.

This letter is being delivered to you since we believe you are selling or have in the past sold plush toys that infringe on CJ's Product IP. This letter is to advise you that the distribution, sale and offering for sale, as well as the unauthorized duplication, of copyrighted works and the unauthorized use of the MY PILLOW PETS® and PILLOW PETS™ trademarks or similar trademarks is illegal and wrongful under both Federal and State law. In this regard, you should be aware that you may be liable for treble damages and attorneys' fees under the Federal copyright and trademark laws. You should also be aware that the seller, as well as the manufacturer, of an infringing item is liable to CJ; that innocent purchase and/or sale of pirated goods is not a defense; that individual participants may themselves be personally liable for damages and that you may be subject to criminal prosecution under the Copyright Act of 1976, as amended in 1990, as well as under state law. In order to avoid purchasing pirated goods, you should purchase only from CJ Products.

On behalf of CJ, we demand that you and each and every person or company affiliated with you:

1. Immediately and permanently discontinue the manufacture, advertising, display or distribution of any goods that infringe the Product IP;
2. Immediately and voluntarily surrender to Stumar Investigations, its designated local affiliates or Epstein Drangel Bazerman & James, LLP at the address identified herein, your entire inventory of such infringing products on hand as of this date; and
3. Provide us with the names and addresses of each person or Company from whom you purchase such infringing items, including copies of all documents evidencing all purchases and sales of the goods.

Unless we receive a comprehensive response to this letter, as well as acceptance of its terms and assurances in writing that you have ceased to engage in the infringing conduct described above, **WITHIN 10 DAYS** of the delivery of this letter, we may initiate suit and seek injunctive relief and the maximum damages to which our client is entitled. Nothing in this letter shall be construed as a waiver or relinquishment of any right or remedy possessed by CJ or any other affected party.

Very truly yours,

Jason M. Drangel

Partners: Robert L. Epstein  
Jason M. Drangel

William C. Wright  
Harold James, Of Counsel